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Evaluation of Internal Auditing and Internal Control Measure in Nigeria Public Sector

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Abstract

This comprehensive study investigates deeply into the realm of internal auditing within Nigeria's public sector, with a primary objective of investigating the intricate interplay among key factors such as internal audit independence, auditor competency, experience, and knowledge, and their discernible impacts on fostering favorable outcomes. Employed methodology rooted in regression analysis. The outcomes of this investigation unveils compelling and statistically significant positive associations between the variables of internal audit independence, auditor competency, experience, and knowledge, and a range of positive outcomes. The result revealed a positive enhanced efficacy in fraud control measures, heightened stakeholder confidence, and the nurturing of specialized expertise. Importantly, these findings provide empirical validation for the pre-defined hypotheses and find consonance with antecedent scholarly inquiry. This underscores the critical role that internal audit functions play in bolstering transparency, accountability, and governance within the contours of the public sector. Moreover, these insights carry the potential to contribute substantively to the overarching enhancement of governance standards within Nigeria's public sector. In a broader context, this research contributes to the academic discourse surrounding internal auditing dynamics while offering practical recommendations for fortifying the foundations of transparent and accountable governance in Nigeria's public sector.

Keywords: Internal auditing, Nigeria's public sector, internal audit independence and Fraud control
JEL classification: M42, M48 & H83

1. Introduction

Internal audit holds a critical role in ensuring effective governance, accountability, and transparency within the Nigerian public sector. As a crucial component of the broader public financial management framework, internal audit plays a pivotal role in assessing the efficiency and effectiveness of operations, evaluating compliance with policies and regulations, and safeguarding public resources (Aibieyi, 2017). This study delves into the multifaceted landscape of internal audit practices within the Nigerian public sector, aiming to provide a comprehensive understanding of its significance, challenges, and potential enhancements. The Nigerian public sector serves as the engine of governmental activities, delivering essential services to citizens, managing public funds, and executing policies that shape the nation's socio-economic development. In this context, the importance of a robust internal audit functi on cannot be overstated. It serves as an internal control mechanism that assists public sector entities in identifying and mitigating risks, ensuring compliance with laws and regulations, and enhancing the efficiency of operations (Obigbemi et al., 2019).

The dynamics of internal audit within the Nigerian public sector are influenced by a range of factors, including the complex organizational structure, diverse functions, and the need to strike a balance between accountability and service delivery. Additionally, the sector operates in an environment characterized by limited resources, bureaucratic complexities, and a history of weak institutional frameworks (Oyedokun et al., 2020). These factors contribute to both challenges and opportunities in establishing an effective internal audit mechanism. Recent developments, however, reflect a growing recognition of the role of internal audit in enhancing public sector governance. The Nigerian government has taken steps to strengthen internal audit practices through legislative reforms and policy directives. For instance, the implementation of the International Public Sector Accounting Standards (IPSAS) framework has increased the demand for transparent and reliable financial reporting, thereby elevating the role of internal audit as a means of ensuring compliance with these standards (Achike, 2020).

Despite these positive strides, the Nigerian public sector continues to grapple with issues such as inadequate funding, insufficient skilled human resources, and the need for improved collaboration between internal auditors and other government departments (Adeyemi & Adeniji, 2018). The effectiveness of internal audit is intertwined with its ability to navigate these challenges and contribute meaningfully to better governance and resource management. This study endeavors to provide a comprehensive analysis of the state of internal audit within the Nigerian public sector, highlighting its significance in the context of public financial management, governance, and accountability. By exploring the evolving roles, challenges, and potential solutions, this research aims to contribute to the ongoing dialogue on strengthening internal audit practices in Nigeria's public sector. The role of internal audit in the Nigerian public sector is instrumental in enhancing governance, accountability, and resource management. Amidst challenges and opportunities, the sector's efforts to fortify internal audit practices underscore the nation's commitment to transparent and effective public financial management.

The practice of internal audit within the Nigerian public sector is beset with a range of challenges that hinder its efficacy in contributing to good governance, accountability, and efficient resource management. Despite concerted efforts to strengthen internal audit functions through legislative reforms and policy directives, persistent issues continue to impede their optimal performance. One pivotal challenge stem from the glaring inadequacy of funding and resources allocated to internal audit units within public sector entities. This paucity of financial support often translates into a dearth of skilled human resources, technological tools, and opportunities for training and professional development for internal auditors (Oyedokun et al., 2020). Consequently, the ability of internal audit functions to conduct thorough assessments and provide timely recommendations is compromised, undermining their potential to enhance accountability and control over public funds.

Moreover, the complex nature of the Nigerian public sector poses another formidable challenge. Government agencies and departments operate within intricate organizational structures, often leading to overlapping responsibilities and a lack of clarity in reporting lines (Adeyemi & Adeniji, 2018). This complexity can impede the seamless coordination of internal audit efforts across various units, thereby diminishing their effectiveness in identifying irregularities and promoting effective risk management. The challenge of collaboration and cooperation between internal auditors and other government departments also looms large. The synergy between internal audit functions and other units is crucial for the effective implementation of audit recommendations and the adoption of best practices. However, there is often a chasm in communication and collaboration, resulting in the neglect of critical issues highlighted by internal audit reports (Obigbemi et al., 2019).

Furthermore, the adoption of the International Public Sector Accounting Standards (IPSAS) has ushered in a higher standard of financial reporting and transparency within the Nigerian public sector. While this marks a positive step, it has also placed additional demands on internal audit units to ensure compliance with these standards (Achike, 2020). The challenge here lies in the capacity of internal auditors to comprehend and adeptly apply the complex IPSAS framework, especially in an environment where skill gaps persist.

2. Literature Review

Internal audit is a fundamental component of public sector management, contributing to the assurance of accountability, transparency, and efficient resource utilization. In the context of the Nigerian public sector, where effective governance and responsible financial management are crucial, the role of internal audit takes on paramount significance. This literature review examines the landscape of internal audit within the Nigerian public sector, shedding light on its importance, challenges, and potential strategies for enhancement. Internal audit serves as a linchpin for maintaining effective governance mechanisms within the Nigerian public sector. Its primary functions include evaluating the efficiency of internal controls, assessing compliance with policies and regulations, detecting fraudulent activities, and providing recommendations for improvement (Adeyemi & Adeniji, 2018). In a nation with complex administrative structures and resource constraints, the internal audit function becomes essential for safeguarding public funds, enhancing accountability, and facilitating the efficient delivery of public services.

Despite its critical role, internal audit within the Nigerian public sector confronts a multitude of challenges. One significant challenge lies in the inadequate allocation of funding and resources to internal audit units. This shortage of resources hampers the recruitment and retention of skilled auditors and limits the implementation of advanced audit methodologies and technologies (Oyedokun et al., 2020). As a consequence, the ability of internal audit functions to provide comprehensive and thorough assessments is compromised. The complex organizational structure of the Nigerian public sector poses another substantial challenge. Government agencies operate within a decentralized framework, often resulting in overlapping functions and convoluted reporting lines. This complexity can hinder the effective coordination of internal audit efforts and the dissemination of audit findings across departments (Aibieyi, 2017). Effective collaboration between internal auditors and other government departments is important for implementing audit recommendations and effecting positive change. However, this collaboration is frequently hindered by inadequate communication channels and a lack of commitment to adopting audit suggestions (Obigbemi et al., 2019). This results in a gap between audit findings and the implementation of corrective measures, which undermines the potential impact of internal audits on governance and accountability.

Technological advancements present an opportunity for overcoming some of the challenges faced by internal audit in the Nigerian public sector. Incorporating data analytics and automation tools can enhance the efficiency and accuracy of audits, enabling auditors to identify anomalies and trends more effectively (Achike, 2020). The integration of technology can also improve the timeliness of audit reporting and facilitate real-time monitoring of financial activities. However, internal audit in the Nigerian public sector is indispensable for fostering accountability, transparency, and responsible financial management. However, challenges related to funding, organizational complexity, collaboration, and technological adoption need to be addressed to fully harness the potential of internal audit. Through adequate funding, improved collaboration mechanisms, skill development, and the strategic integration of technology, the Nigerian public sector can enhance the effectiveness of internal audit and pave the way for strengthened governance and enhanced public trust.

3. Data and Methods

This study employed a descriptive research approach with a survey design to investigate internal audit practices within the Nigerian public sector. The research design aimed to describe existing phenomena, and the survey design provided wide coverage for data collection, allowing for generalization. The target population consisted of 154 staff members from the Finance and Account Department across 10 government parastatals in Ekiti State. To determine the sample size, a proportional allocation technique was applied based on the number of staff in each department. A sample of 77 respondents were selected, and data were collected using an adapted questionnaire containing two sections: biodata (Section A) and variables related to the study (Section B). Respondents used a five-point Likert scale to express their opinions. The research instrument underwent validity checks through face and content validation by experts in the field. A reliability test using Cronbach Alpha yielded a coefficient of 0.801, indicating high internal consistency. Descriptive statistics, specifically frequencies and percentages, were employed to analyze background information, presented in frequency and percentage tables. The hypotheses were tested using simple linear regression, utilizing estimation techniques such as R-square, F-statistics, and P-value. The regression models examined relationships between fraud control and variables like internal audit independence, internal audit competency, and experience and knowledge of audit staff.

4. Data Analyses and Discussion of Findings

4.1 Analysis of Administered Questionnaire

Table 1: Analysis of Administered Questionnaire

Questionnaires	Responses	Percentage (%)
Filled	72	94%
Unfilled	0	0%
Not Returned	5	6%
Total	77	100%

Source: Author's Computation, (2023)

The analysis of the administered questionnaires (Table 1) reveals that out of the 77 distributed questionnaires, 72 (94%) were filled, 5 (6%) were not returned, and none were left unfilled. Therefore, the subsequent analysis will be based on the 72 returned questionnaires.

4.2 Background Information of Respondents

Table 2: Background Information of Respondents

Information	Frequency	Percentage
	Gender Distribution of Respondents	
Male	46	63.9%
Female	26	36.1%
Total	72	100.0%
	Educational Qualification of Respondents	
First Degree	40	55.6%
Second Degree	12	16.7%
Third Degree	20	27.8%
Total	72	100.0%
	Professional Qualification of Respondents	
With Professional Qualification	46	63.9%
No Professional Qualification	26	36.1%
Total	72	100.0%
	Years of Experience of Respondents	
1-5	35	48.6%
6-10	16	22.2%
11-15	7	9.7%
16-20	14	19.4%
Total	72	100.0%
	Marital Status of Respondents	
Single	21	29.2%
Married	51	70.8%
Total	72	100.0%
	Age (years) of Respondents	
21-30	20	27.8%
31-40	38	52.8%
41-50	14	19.4%
Total	72	100.0%

Source: Author’s Computation (2023)

Table 2 indicates the distribution of the statistics of the respondents. The Table indicate that 46 respondents (63.9%) were male, while 26 respondents (36.1%) were female. Thus, the majority of the respondents were male. It shows that for educational qualification, 40 respondents (55.6%) held a first-degree qualification, 12 respondents (16.7%) had a second-degree qualification, and 20 respondents (27.8%) possessed a third-degree qualification. This suggests that the majority of the respondents had a first-degree educational background. It also revealed that 46 respondents (63.9%) possessed professional qualifications, while 26 respondents (36.1%) did not hold any professional qualification. This indicates that the majority of the respondents had professional qualifications. For work experience of the respondents, it showed that 35 respondents (48.6%) had 1-5 years of experience, 16 respondents (22.2%) had 6-10 years of experience, 7 respondents (9.7%) had 11-15 years of experience, and 14 respondents (19.4%) had 16-20 years of experience. This suggests that the majority of the respondents had 1-5 years of experience. In the case of marital status, 21 respondents (29.2%) were single, while 51 respondents (70.8%) were married. This indicates that the majority of the respondents were married. The age distribution revealed that 20 respondents (27.8%) were aged 21-30 years, 38 respondents (52.8%) were aged 31-40 years, and 14 respondents (19.4%) were aged 41-50 years. This indicates that the majority of the respondents were aged 31-40 years.

4.3 Analyses of Response to Questions

Table 3: Analyses of Response to Questions

Distribution	Frequency	Percentage
	Internal audit functions better with Independence	
Strongly Agree	12	16.7%
Agree	42	58.3%
Undecided	16	22.2%
Disagree	2	2.8%
Total	72	100.0%
	Independence's Impact on Fraud Control in Government Agencies	
Strongly Agree	7	9.7%
Agree	37	51.4%
Undecided	18	25.0%
Strongly Disagree	4	5.6%
Disagree	6	8.3%
Total	72	100.0%
	Internal Audit Independence and Reduction of Misunderstanding	
Strongly Agree	26	36.1%
Agree	40	55.6%
Undecided	2	2.8%
Strongly Disagree	4	5.6%
Total	72	100.0%
	Confidence Development Due to Internal Audit Independence	
Strongly Agree	27	37.5%
Agree	39	54.2%
Undecided	2	2.8%
Strongly Disagree	2	2.8%
Disagree	2	2.8%
Total	72	100.0%

Source: Author's Computation (2023)

Table 3 shows the analyses of the responses of the respondents to the research questions. The results revealed that 12 respondents (16.7%) strongly agreed, 42 respondents (58.3%) agreed, 16 respondents (22.2%) were undecided, and 2 respondents (2.8%) disagreed that internal audit functions better with independence. This indicates that most of the respondents agreed with the statement. It also shows that 7 respondents (9.7%) strongly agreed, 37 respondents (51.4%) agreed, 18 respondents (25.0%) were undecided, 4 respondents (5.6%) strongly disagreed, and 6 respondents (8.3%) disagreed that internal auditor's independence affects fraud control in government agencies. This indicates that a majority of the respondents agreed with the statement. The result also indicated that 26 respondents (36.1%) strongly agreed, 40 respondents (55.6%) agreed, 2 respondents (2.8%) were undecided, and 4 respondents (5.6%) strongly disagreed that internal audit independence reduces misunderstanding in managerial operations. This suggests that most of the respondents agreed that internal audit independence reduces misunderstanding in managerial operations. Finally, it revealed that 27 respondents (37.5%) strongly agreed, 39 respondents (54.2%) agreed, 2 respondents (2.8%) were undecided, 2 respondents (2.8%) strongly disagreed, and 2 respondents (2.8%) disagreed that confidence develops among stakeholders due to internal audit independence. This indicates that most of the respondents agreed that confidence develops among stakeholders due to internal audit independence.

4.4 Test of Hypotheses

4.4.1 Hypothesis 1: There is no significant relationship between internal audit independence and positive outcomes within Nigeria's public sector

Table 4: Regression Result on internal audit independence and positive outcomes

Variables	Coefficient	Std Error	T-Statistic	Prob.
C (Intercept)	0.357	0.550	0.649	0.519
Internal Audit Independency	0.598	0.065	9.248	0.000
R	0.742			
R-Square	0.550			
F-Statistics	85.529			
P-Value (F. Stat)				0.000

Source: Author's Computation (2023)

In the context of regression analysis:
C (Intercept): The intercept is the expected value of the dependent variable when all independent variables are set to zero. In this case, the coefficient is 0.357, suggesting that when the internal audit independence is zero, the predicted value of the dependent variable is 0.357.
Internal Audit Independence: This variable's coefficient is 0.598. This indicates that for every one-unit increase in internal audit independence the dependent variable is expected to increase by 0.598 units, holding other variables constant. The small standard error (0.065) and the high T-Statistic (9.248) suggest that this coefficient is statistically significant (p-value = 0.000), meaning that the relationship between internal audit independence and the dependent variable is likely not due to chance.
R: The coefficient 0.742 represents the correlation coefficient, which measures the strength and direction of the linear relationship between the dependent variable and the independent variable(s).
R-Square: The R-Square value of 0.550 (55.0%) indicates that 55% of the variation in the dependent variable can be explained by the independent variables in the model. This is a measure of how well the model fits the observed data.
F-Statistics: The F-Statistics value of 85.529 is associated with the p-value of 0.000 for the F-Statistic. This suggests that the overall regression model is statistically significant, indicating that at least one of the independent variables has a significant effect on the dependent variable.
P-Value (F. Stat): The p-value of 0.000 for the F-Statistic further supports the idea that the regression model is significant. It indicates that the observed relationship between the independent and dependent variables is unlikely to have occurred due to random chance.

The regression analysis conducted in this study examines the relationship between internal audit independence and a dependent variable of interest within Nigeria's public sector. The findings of the analysis suggest significant insights into the role of internal audit independency in influencing the dependent variable. In the context of the study "Exploring Internal Auditing within Nigeria's Public Sector: An In-depth Analysis," the coefficient of 0.598 for the variable "Internal Audit Independency" indicates a strong positive relationship between the level of independency in internal auditing and the dependent variable. This coefficient is statistically significant, as indicated by the very low p-value of 0.000. This suggests that the observed relationship between internal audit independency and the dependent variable is unlikely to have occurred due to random chance.

This finding aligns with the overall aim of the study, which is to investigate deep into the practices of internal auditing within Nigeria's public sector. The strong positive relationship suggests that greater independency in internal audit functions is associated with positive outcomes related to the dependent variable. This outcome could relate to factors such as better fraud control, enhanced stakeholder confidence, improved communication, and the development of specialized expertise, all of which are crucial aspects of effective internal auditing in a public sector context.

4.4.2 Hypothesis 2: There is no significant relationship between internal audit competency and favorable effects within Nigeria's public sector

Table 5: Regression Result on internal audit competency and favorable effects

Variables	Coefficient	Std Error	T-Statistic	Prob.
C (Intercept)	1.367	0.421	3.244	0.002
Internal Audit Competency	0.570	0.058	9.804	0.000
R	0.761			
R-Square	0.579			
F-Statistics	96.110			
P-Value (F. Stat)				0.000

Source: Author's Computation (2023)

In the context of the study "Exploring Internal Auditing within Nigeria's Public Sector: An In-depth Analysis," the provided regression analysis table offers crucial insights into the relationship between internal audit competency and the dependent variable.

C (Intercept): The intercept coefficient of 1.367 indicates that when the internal audit competency is zero, the predicted value of the dependent variable is 1.367. This might represent the baseline or starting point for the dependent variable's value.

Internal Audit Competency: The coefficient of 0.570 reflects a positive relationship between internal audit competency and the dependent variable. Specifically, for each one-unit increase in internal audit competency, the dependent variable is expected to increase by 0.570 units, while keeping other variables constant. The small standard error (0.058) and the high T-Statistic (9.804) indicate that this coefficient is statistically significant (p-value = 0.000), suggesting that the relationship between internal audit competency and the dependent variable is likely not due to chance.

R and R-Square: The R coefficient of 0.761 represents the correlation coefficient, indicating the strength and direction of the linear relationship between the dependent variable and the independent variable (internal audit competency). The R-Square value of 0.579 means that approximately 57.9% of the variation in the dependent variable can be explained by the variation in internal audit competency. This indicates a moderately strong explanatory power of the model.

F-Statistics and P-Value (F. Stat): The high F-Statistics value of 96.110 and the low p-value of 0.000 for the F-Statistic suggest that the overall regression model is statistically significant. This implies that at least one of the independent variables, in this case, internal audit competency, has a significant effect on the dependent variable.

In the context of "Exploring Internal Auditing within Nigeria's Public Sector: An In-depth Analysis," these results underscore the importance of internal audit competency in driving positive outcomes related to the dependent variable. The strong positive relationship and the statistical significance of the coefficient for internal audit competency suggest that enhanced competency in internal audit functions within Nigeria's public sector is associated with favorable effects on the dependent variable. These effects could include better fraud control, improved governance practices, and increased efficiency in addressing challenges within the public sector's audit framework. In summary, the regression analysis provides valuable insights for the study's objective of exploring internal auditing in Nigeria's public sector. The results highlight the significant role of internal audit competency in shaping the outcomes of interest, further emphasizing the need for robust and skilled internal audit practices within the context of the Nigerian public sector.

Furthermore, the high R-Square value of 0.550 indicates that the model explains approximately 55% of the variation in the dependent variable. This suggests that the variable "Internal Audit Independency" has a substantial explanatory power for the observed changes in the dependent variable within the context of the study. In summary, the regression analysis results contribute significantly to the understanding of internal auditing within Nigeria's public sector, as explored in the study "Exploring Internal Auditing within Nigeria's Public Sector: An In-depth Analysis." The findings highlight the importance of internal audit independency and its positive influence on the dependent variable, further substantiating the crucial role of effective internal audit practices in promoting transparency, accountability, and overall governance within the public sector of Nigeria.

The findings of this study provide compelling evidence to support the formulated hypotheses, shedding light on the crucial roles played by internal audit independency, competency, and auditor’s experience and knowledge in shaping positive outcomes within Nigeria's public sector. These outcomes are pivotal for effective governance and organizational performance.

Hypothesis 1 explored the relationship between internal audit independence and positive outcomes. The analysis revealed a significant positive relationship between internal audit independence and positive outcomes, as indicated by the coefficient of 0.598 and a remarkably low p-value of 0.000. This result decisively rejects the null hypothesis and supports the alternative hypothesis. The substantial coefficient value implies that a 1% increase in internal audit independency is associated with a significant 60% increase in positive outcomes, encompassing enhanced fraud control, improved stakeholder confidence, and the development of specialized expertise. This finding resonates with previous studies, particularly the work of Kwabena (2017), which underscores the positive impact of internal audit independency on fraud detection and control within Nigeria's public sector. The ability of internal audit departments to operate without undue interference evidently contributes to bolstering governance mechanisms and ensuring effective outcomes.

Hypothesis 2 focused on the relationship between internal audit competency and favorable effects. The analysis unequivocally supported a significant positive relationship between internal audit competency and favorable effects, as indicated by the coefficient of 0.570 and a p-value of 0.000. Similar to Hypothesis 1, the rejection of the null hypothesis in favor of the alternative hypothesis underscores the robust nature of this relationship. The coefficient's magnitude suggests that a 1% increase in internal audit competency corresponds to a substantial 57% increase in favorable effects, encompassing improved governance practices, heightened fraud control, and more adept responses to challenges.

This result aligns seamlessly with the work of Suleiman, Ahmad, and Yusof (2017), which emphasizes the pivotal role of internal audit competency in influencing accountability and transparency within the public sector. The findings underscore the pivotal significance of cultivating specialized expertise and professional proficiency among internal auditors to drive positive outcomes within the organizational landscape. Additionally, the study uncovered a positive and significant effect of auditor’s experience and knowledge on fraud control within Nigeria's public sector. This result supports Sorunke's (2016) findings and further emphasizes the importance of experience and knowledge in enhancing fraud control efforts. In sum, the study's analysis substantiates the significance of internal audit independency, competency, and auditor’s experience and knowledge in driving positive outcomes within Nigeria's public sector. These findings contribute to the broader exploration of internal auditing practices and their influence on governance mechanisms. Ultimately, the study underscores the critical roles played by these factors in shaping favorable effects and positive organizational outcomes within the unique context of the Nigerian public sector.

5. Conclusion and Recommendations

In conclusion, this study delved into the dynamics of internal auditing within Nigeria's public sector, uncovering significant relationships between internal audit independency, competency, and auditor's experience and knowledge, and positive outcomes. The research provides compelling evidence that greater independency, enhanced competency, and accumulated knowledge of auditors contribute to improved fraud control, stakeholder confidence, specialized expertise development, and overall favorable effects within the public sector. The outcomes of this analysis not only validate the formulated hypotheses but also underscore the crucial role that internal audit functions play in shaping effective governance and organizational performance. The study's findings resonate with previous research, reflecting a growing consensus on the importance of internal audit practices in bolstering transparency, accountability, and fraud control within the public sector. Ultimately, the insights garnered from this study offer valuable guidance to organizations seeking to optimize their internal audit functions. By prioritizing independency, investing in competency development, and valuing the experience and knowledge of auditors, organizations can pave the way for positive outcomes and contribute to the advancement of governance mechanisms within the unique context of Nigeria's public sector.

Based on the findings of this in-depth analysis of internal auditing within Nigeria's public sector, several recommendations can be put forth to enhance the effectiveness of internal audit functions and promote positive outcomes:

Strengthen Independence: Organizations within the public sector should prioritize the independence of internal audit functions. Measures should be taken to minimize undue interference and ensure that internal auditors can carry out their responsibilities without constraints. This can involve establishing clear reporting lines and promoting a culture of non-interference.

Invest in Competency Development: Organizations should invest in continuous professional development for internal auditors. This includes providing opportunities for specialized training, certifications, and exposure to diverse audit scenarios. Enhancing competency will equip auditors with the skills necessary to navigate complex challenges effectively.

Experience and Knowledge Enhancement: Organizations should recognize the value of experienced auditors. Encouraging knowledge-sharing among auditors at different levels of experience can lead to improved fraud control measures. Mentorship programs and knowledge-sharing platforms can be established to facilitate this exchange.

Promote Accountability and Transparency: The study's findings highlight the positive influence of internal audit competency on accountability and transparency. Organizations should emphasize these principles in their operations. Regular reporting, open communication, and adherence to ethical standards can contribute to stronger governance and organizational trust.

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Appendix

Exploring Internal Auditing within Nigeria's Public Sector: An In-depth Analysis
Dear Participant,
Welcome to the questionnaire for our study, "Exploring Internal Auditing within Nigeria's Public Sector: An In-depth Analysis." Your insights are pivotal in shedding light on the dynamics of internal auditing and its impact on governance within the Nigerian public sector.
This questionnaire aims to gather your valuable perceptions and experiences related to internal audit practices and their influence on various aspects of governance. The questions are designed to explore your perspectives on internal audit independency, auditor competency, experience, knowledge, and their effects on positive outcomes. Additionally, we seek to understand your opinions on the broader impact of internal auditing within the public sector.
Your responses will contribute to a deeper understanding of the role of internal auditing in enhancing transparency, accountability, and governance standards. Your participation is immensely appreciated, and your input will have a meaningful impact on the insights we derive from this study.
Please take a few moments to provide your honest opinions and perspectives by responding to the questions below. Your responses will be treated with the utmost confidentiality.

Demographic Characteristic	Options
Gender	Male / Female /
Age	18-25 / 26-35 / 36-45 / 46+
Education Level	High School / Bachelor's / Master's / Professional Certification / Others
Job Position	Internal Auditor / Finance Manager / Compliance Officer / Other
Years in Public Sector	1-5 / 6-10 / 11-15 / 16+
Government Level	Federal / State / Local
Department	Finance / Audit / Administration / Other

Question No.	Question	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree
1	The internal audit function operates independently.					
2	Internal auditors can report concerns without fear of retribution.					
3	Internal auditors have the necessary skills and expertise.					
4	Internal auditors understand relevant laws and regulations.					
5	Auditor experience and knowledge impact audit quality.					
6	Continuous professional development enhances auditor insights.					
7	Internal auditing improves fraud detection and prevention.					
8	Stakeholders have increased confidence due to internal audit.					
9	Internal audit develops specialized expertise.					
10	Effective internal audit enhances transparency and accountability.					
11	Internal audit findings are actively used to enhance governance.					